

**Clinton County, Indiana**  
**2007 Pay 2008 Budget Order**

An analysis of the data with the 2007 Pay 2008 Budget Order for Clinton County shows that the budgets, levies and tax rates to be approved are in compliance with Indiana statutes.

Clinton County has two cross-county units. Clinton is the major county for Rossville Consolidated Schools (minor: Carroll). Clinton is the minor county for Wildcat Creek Solid Waste District, the major county being Tippecanoe.

Clinton County has no conservancy districts.

**Changes in Local Tax Levies**

Tax levy increases are made up of routine increases in controlled levies, increases in tax rate controlled levies and debt service levies. Controlled levies increase based on an annual growth factor or excess levy appeals. Tax rate controlled levies increase based on increases in assessed value applied to a specific tax rate (tax rates are adjusted downward to eliminate the effect of reassessment or trending).

The total net increase in tax levy for Pay 2008 on a county-wide basis was approximately \$3.1 million or 8.41%. Following are the levy changes that were greater than \$1 million or a 10% change over the previous year levy. The largest total dollar increase in levy was due to the Clinton Prairie School Corporation (\$1,853,505).

Clinton County

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$4,817,455	\$4,962,580	\$145,125	3.01%
Health	122,663	143,346	20,683	16.86%
Children's Psychiatric Res Treatment	99,299	35,837	-63,462	-63.91%

Clinton County Welfare

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Welfare - Family and Children	\$131,425	\$-0-	-\$131,425	-100.00%

Total County levy increased by \$18,932 or 0.29%.

Perry Township

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Fire Equipment Debt	\$15,106	\$52,861	\$37,755	249.93%

Total Township levy increased \$41,036 or 80.35%. Township approved for a Fire Loan in the amount of \$273,000 in 2007. Payments began in 2008.

Kirklin Public Library

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
Lease Rental Payment	\$28,696	\$89,881	\$61,185	213.22%

Total Library levy increase of \$67,934 or 74.86%. No additional debt involved. Levy increased to generate a larger operating balance.

Clinton Prairie School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$2,338,569	\$2,438,524	\$99,955	4.27%
Debt Service	740,355	2,655,932	1,915,577	258.74%
School Pension Debt	547,156	220,258	-326,898	-59.74%

Total School levy increase of \$1,853,505 or 35.23%.

Rossville Consolidated School Corporation

<u>Fund</u>	<u>Pay 2007 Certified Levy</u>	<u>Pay 2008 Certified Levy</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$1,010,904	\$1,089,876	\$78,972	7.81%
Debt Service	437,950	597,993	160,043	36.54%
Bus Replacement	84,377	180,664	96,287	114.12%

Total School levy increase of \$353,602 or 15.62%. Bus Replacement levy increased to meet anticipated needs for replacement of aging fleet.

No units in the County exceeded the working maximum levy. All units in the County levied up to or near their working maximum levy.

No units in the County exceeded the normal statutory growth rate for controlled fund levies.

**Changes in Real Property Gross Assessed Values**

Real Property Gross Assessed Values increases by property class are as follows.

<u>Class</u>	<u>% Increase</u>
DATA NOT AVAILABLE	

Changes in the proportion of Gross Assessed Value by Class can create a burden shift from one class to another. The proportion (mix) of values of real property by class (this can represent the relative tax burden by class, except that it does not include the impact of deductions or credits).

<u>Class</u>	<u>2007 Ratio</u>	<u>2008 Ratio</u>
DATA NOT AVAILABLE		

## Change in Net Tax Rates

Changes in net tax rate by district were as follows.

<u>District</u>	<u>Change in NAV</u>	<u>Change in Levy</u>	<u>Change in Gross Tax Rate</u>	<u>Change in Business Personal Property Net Tax Rate</u>	<u>Change in Real Estate and Other Personal Property Net Tax Rate</u>	<u>Change in Homestead Net Tax Rate</u>
CENTER TOWNSHIP	9.75%	4.15%	-5.10%	-3.07%	-4.66%	-16.75%
FOREST TOWNSHIP	15.62%	8.36%	-6.28%	-5.84%	-8.14%	-26.22%
JACKSON TOWNSHIP	10.71%	38.63%	25.21%	31.40%	32.31%	19.91%
JOHNSON TOWNSHIP	7.60%	1.38%	-5.79%	-5.25%	-7.42%	-25.93%
KIRKLIN TOWNSHIP	12.38%	10.50%	-1.68%	-0.17%	-1.89%	-18.73%
KIRLIN TOWN	3.51%	1.64%	-1.81%	-0.74%	-1.23%	-19.72%
MADISON TOWNSHIP	11.55%	39.23%	24.81%	30.80%	31.68%	19.31%
MULBERRY TOWN	-5.86%	16.07%	23.29%	27.95%	29.59%	15.15%
MICHIGAN TOWNSHIP	13.22%	6.36%	-6.06%	-5.55%	-8.01%	-26.20%
MICHIGANTOWN TOWN	-1.06%	-4.02%	-2.99%	-1.97%	-3.76%	-23.41%
OWEN TOWNSHIP	5.44%	10.02%	4.35%	6.45%	4.59%	-11.14%
PERRY TOWNSHIP	6.49%	34.37%	26.19%	31.98%	32.90%	21.68%
COLFAX TOWN	-9.56%	11.66%	23.46%	26.87%	28.90%	11.34%
ROSS TOWNSHIP	12.00%	16.81%	4.30%	6.42%	4.47%	-11.09%
ROSSVILLE TOWN	0.59%	4.42%	3.80%	5.48%	4.42%	-12.49%
SUGAR CREEK TOWNSHIP	18.37%	10.80%	-6.39%	-5.97%	-8.43%	-26.49%
UNION TOWNSHIP	1.36%	-3.52%	-4.81%	-2.68%	-4.33%	-16.64%
WARREN TOWNSHIP	8.45%	1.96%	-5.98%	-5.44%	-8.00%	-26.16%
WASHINGTON TOWNSHIP	-12.55%	9.95%	25.73%	32.10%	32.87%	20.48%
FRANKFORT CITY	11.65%	4.92%	-6.03%	-4.95%	-4.66%	-20.74%
FRANKFORT ANNEX	-100.00%	4.15%	-100.00%	-100.00%	-100.00%	-100.00%
Average	6.70%	8.41%	-2.17%	-1.12%	-0.55%	-14.74%

Downward pressure on tax rates came from increases in Assessed Value due to trending and the increased Homestead Credit rate.

Upward pressure on tax rates came from increases in tax levies, especially debt levies that don't benefit from PTRC or homestead credits.

The estimated reduction in net homestead tax bills for Clinton County is 38.36%.

## Assessment Status

The DLGF has prepared an analysis of assessed valuation change by property class based on a review of parcel data. The results of this analysis are summarized in the table below:

Property Class	Percent of Parcels with Identified Assessed Valuation Change					
	<u>Decrease</u>	<u>No Change</u>	<u>0 – 10% Increase</u>	<u>10 – 30% Increase</u>	<u>30 – 100% Increase</u>	<u>More Than Doubled</u>
Commercial	9.8%	2.8%	55.5%	26.4%	4.8%	0.6%
Industrial	20.2%	1.1%	21.9%	36.0%	20.8%	0.0%
Residential	56.9%	4.1%	26.8%	9.0%	2.6%	0.5%
Overall	36.8%	4.4%	22.5%	30.8%	5.0%	0.5%